

BOOT HILL & WESTERN RAILWAY CO., LC

MAIN STREET & CASEY JONES AVENUE

P.O. Box 38

WRIGHT, KANSAS 67882

THOMAS WILLIS
PRESIDENT



January 18, 2006

Boot Hill & Western Railway Co., L.C. ("BHWY"), pursuant to 49 C.F.R. 1152.29 expresses its interest in acquiring for interim trail use and rail banking under the National Trails System Act, 16 U.S.C. 1247(d), and 49 C.F.R. 1152.29, the right-of-way authorized for abandonment in STB Docket No. 927X.

The abandonment authorization has not yet been exercised by BHWY. No notice of consummation has been filed with the Board. Accordingly, the rail line remains subject to the Board's jurisdiction to issue a Decision and Notice of Interim Trails Use or Abandonment.

STATEMENT OF WILLINGNESS TO ASSUME FINANCIAL RESPONSIBILITY

In order to establish interim trail use and rail banking under section 8(d) of the National Trails System Act, 16 U.S.C. 1247(d) and 49 C.F.R. 1152.29, BHWY is willing to assume full responsibility for management of, for any legal liability arising out of the transfer or use of (unless the user is immune from liability, in which case it need only indemnify the railroad against any potential liability), and for the payment of any and all taxes that may be levied or assessed against the right-of-way owned by BHWY, identified below.

The property is located between railroad milepost 0.0, at Bucklin, and milepost 15.8, at Wilroads, in Ford County, KS. The right-of-way is the subject of an exemption for abandonment in STB Docket No. AB-927X.

BHWY acknowledges that use of the right-of-way is subject to the user's continuing to meet its responsibilities described above and subject to possible future reconstruction and reactivation of the right-of-way for rail service.

A map depicting the right-of-way is attached. The right-of-way to be rail banked and used on an interim basis for a trail is colored in yellow. By my signature below, I certify service upon Karl Morell, Attorney for BHWY by U.S. Mail, postage prepaid, on January 18, 2006.

23

Respectfully submitted,

Thomas Willis, President

ENTERED
Office of Proceedings
JAN 31 2006
Part of
Public Record

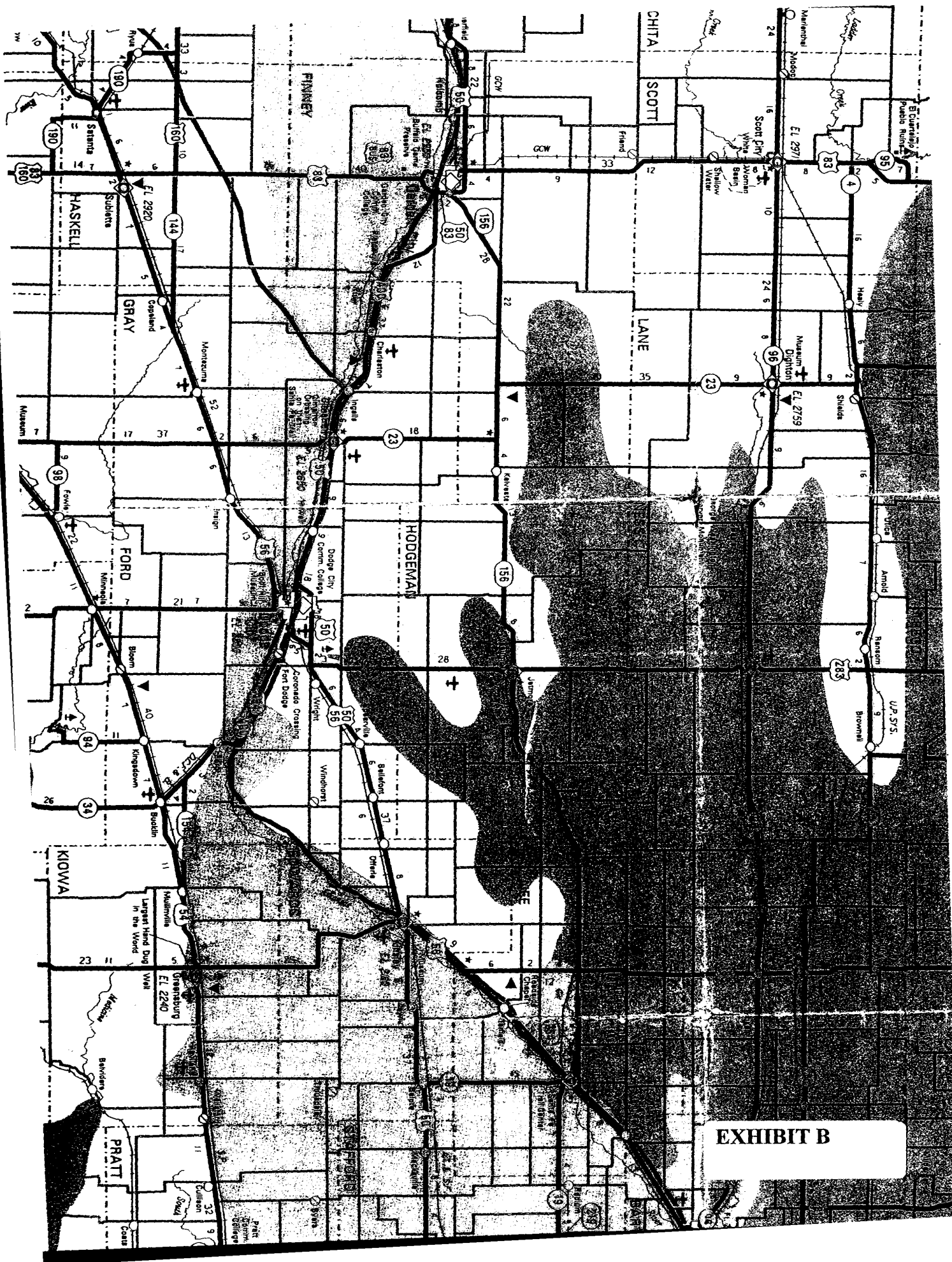


EXHIBIT B